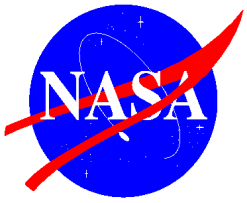


George C. Marshall Space Flight Center
Marshall Space Flight Center, Alabama 35812

ISO-RS21-6
Baseline
February 15, 2000

ORGANIZATIONAL WORK INSTRUCTION

Office of the Chief Financial Officer

RS21

COST POOL PROCESS

Approving Authority:	NAME	TITLE	ORG	DATE
	<original signed by>			
	David K. Bates	CFO	RS01	2/15/00

CHECK THE MASTER LIST AT
http://cfoweb.msfc.nasa.gov/cfowww/iso9ka.htm
VERIFY THAT THIS IS THE CORRECT VERSION BEFORE USE

DOCUMENT HISTORY LOG

Status (Baseline/ Revision/ Canceled)	Document Revision	Effective Date	Description
Baseline		2/15/00	

1. SCOPE

1.1 Scope. This Organizational Work Instruction (OWI) is applicable to the Fiscal Control Office within the Accounting Operations Office of the Office of Chief Financial Officer (CFO).

1.2 Purpose. The purpose of this OWI is to establish the detailed procedure that will be used to process accounting data associated with MSFC cost pools.

1.3 Applicability. This OWI applies to personnel within the Fiscal Control Office who process accounting transactions associated with MSFC cost pools.

2. APPLICABLE DOCUMENTS

NASA FMM 9280 Miscellaneous Accounting

NPG 1441.1C Records Retention Schedules

3. DEFINITIONS

None.

4. INSTRUCTIONS

The detailed procedure for performing the cost pool accounting process is outlined in the Attachment.

5. NOTES

None.

6. SAFETY PRECAUTIONS AND WARNING NOTES

None.

7. APPENDICES, DATA, REPORTS, AND FORMS

None.

8. QUALITY RECORDS

The completed documents received as proof of costs incurred are quality records generated by this process. Cost records are retained for 3 years, in accordance with NPG 1441.1C, Schedule 9, Uniform File Index (UFI) # 9200. For the 992 cost pool only, obligating documents are also considered quality records. Obligating documents are retained for 6 years and 3 months, in accordance with NPG 1441.1C, Schedule 9, Uniform File Index (UFI) # 9230. The records custodian for all cost pool records is the Team Lead, Fiscal Control Office.

9. TOOLS, EQUIPMENT, AND MATERIALS

None.

10. PERSONNEL TRAINING AND CERTIFICATION

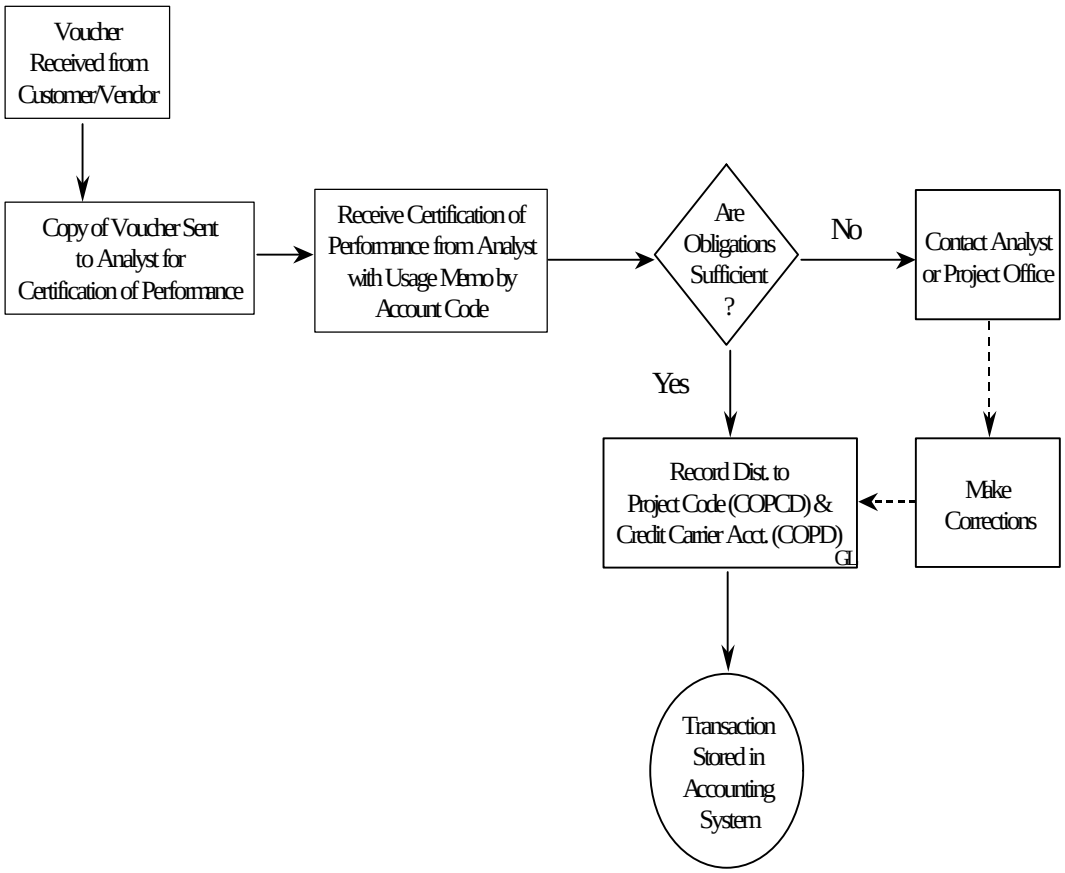
None.

11. FLOW DIAGRAM

See Attachment.

Attachment

994 (Propellants) Distribution



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Core Financial CSPA

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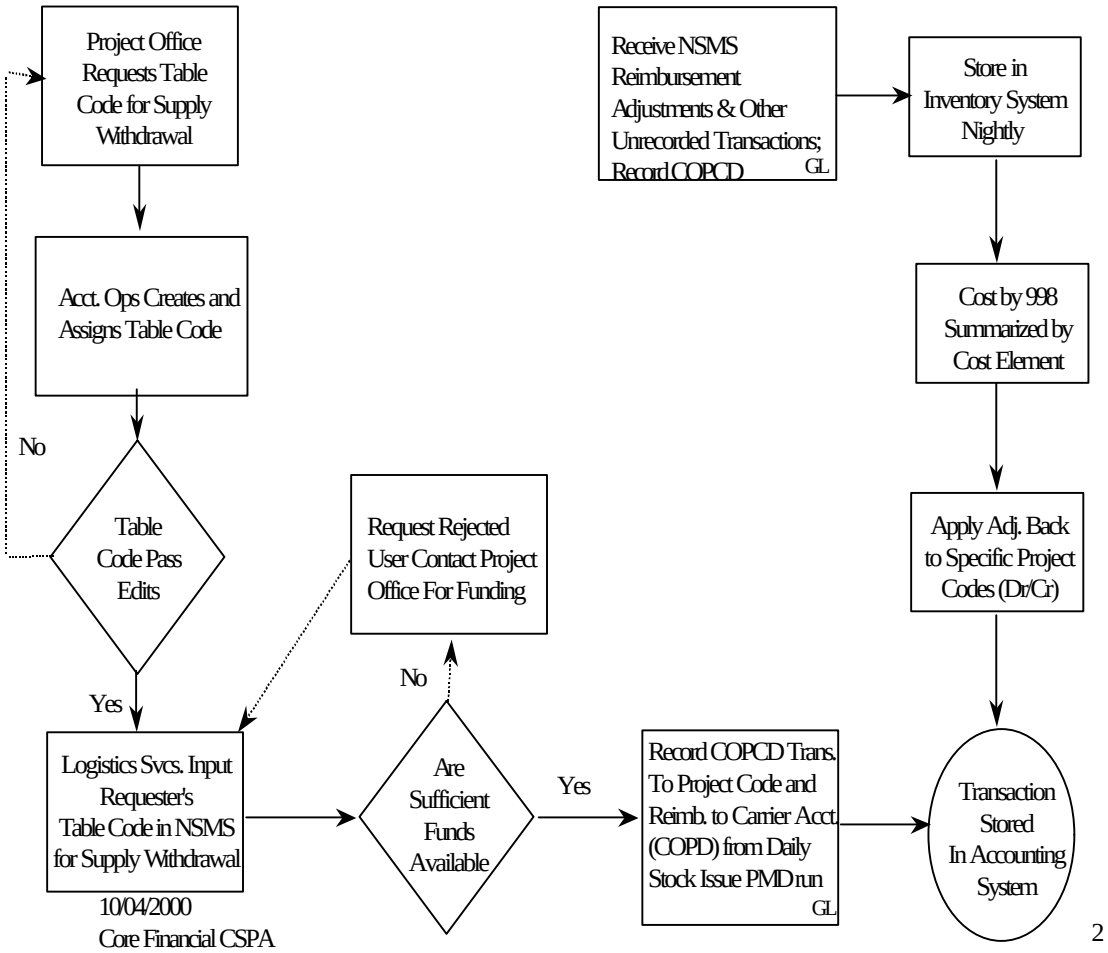
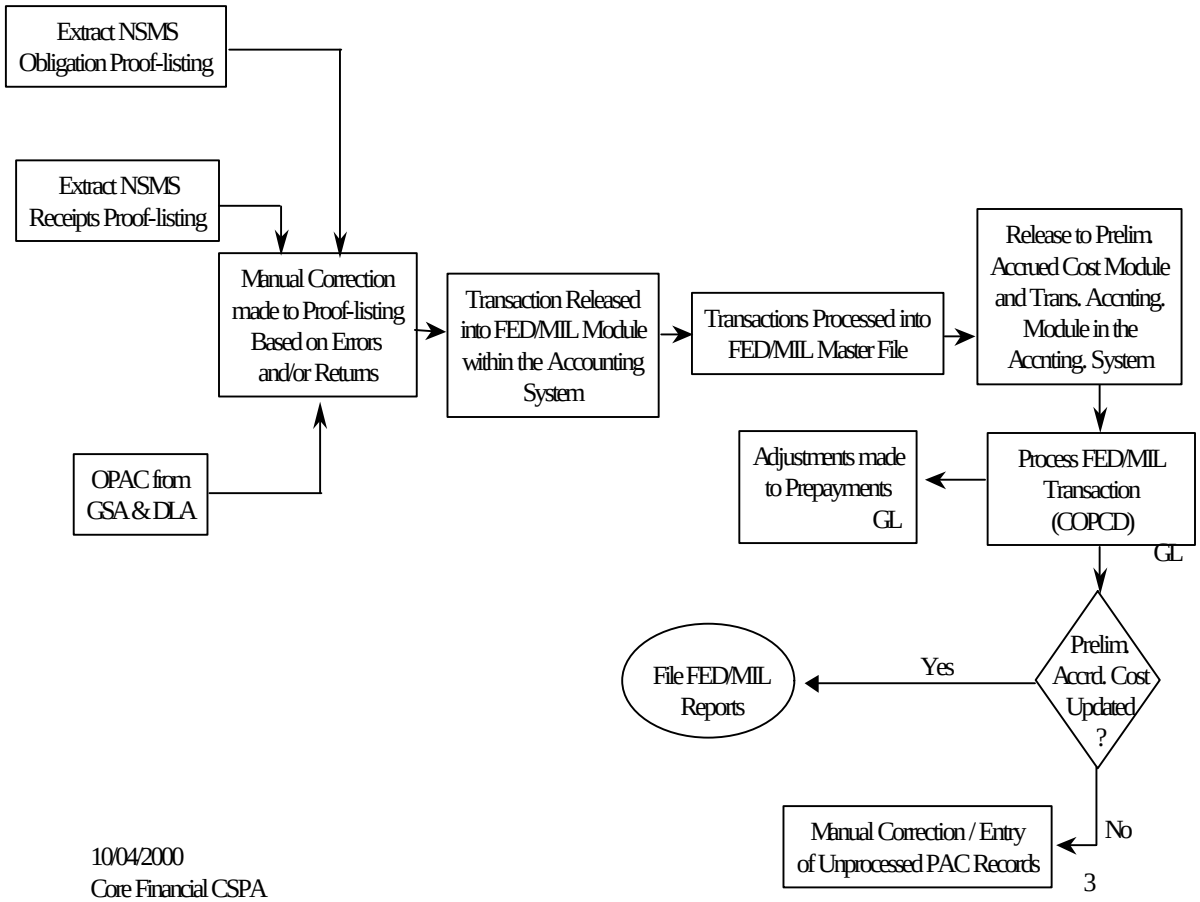
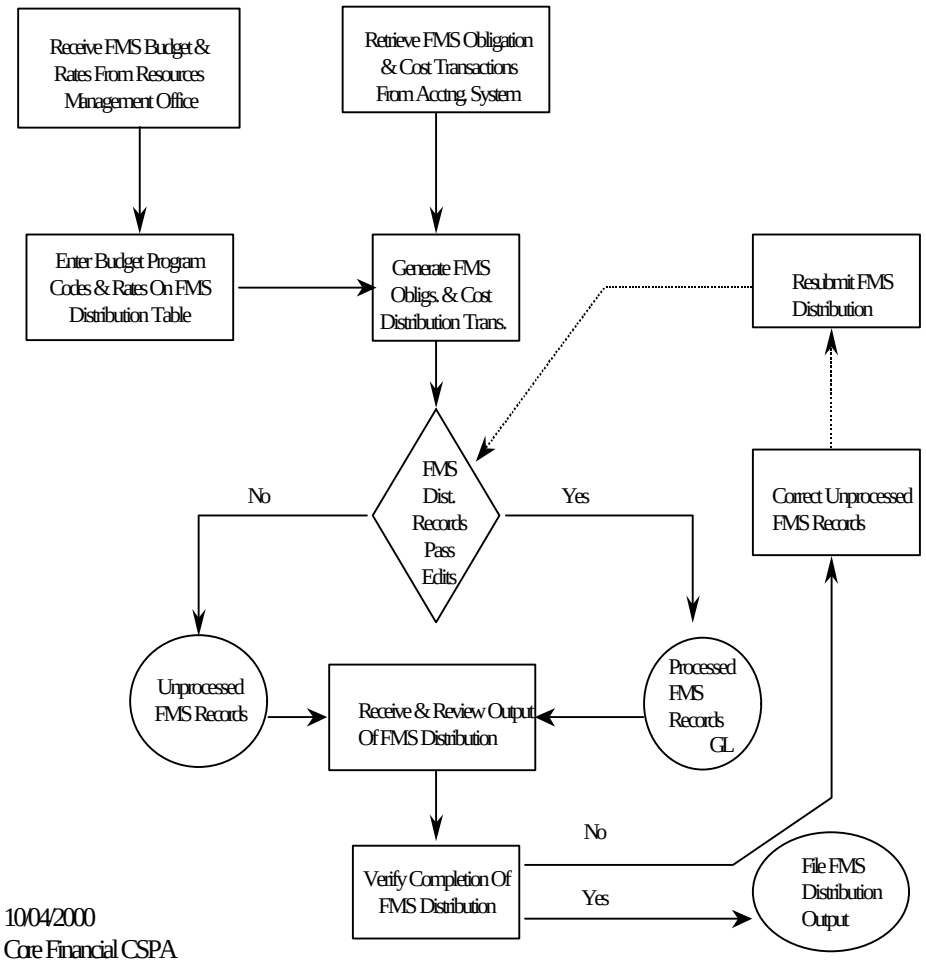
998 Inventory Distribution



998 FED/MIL Distribution



992 Distribution



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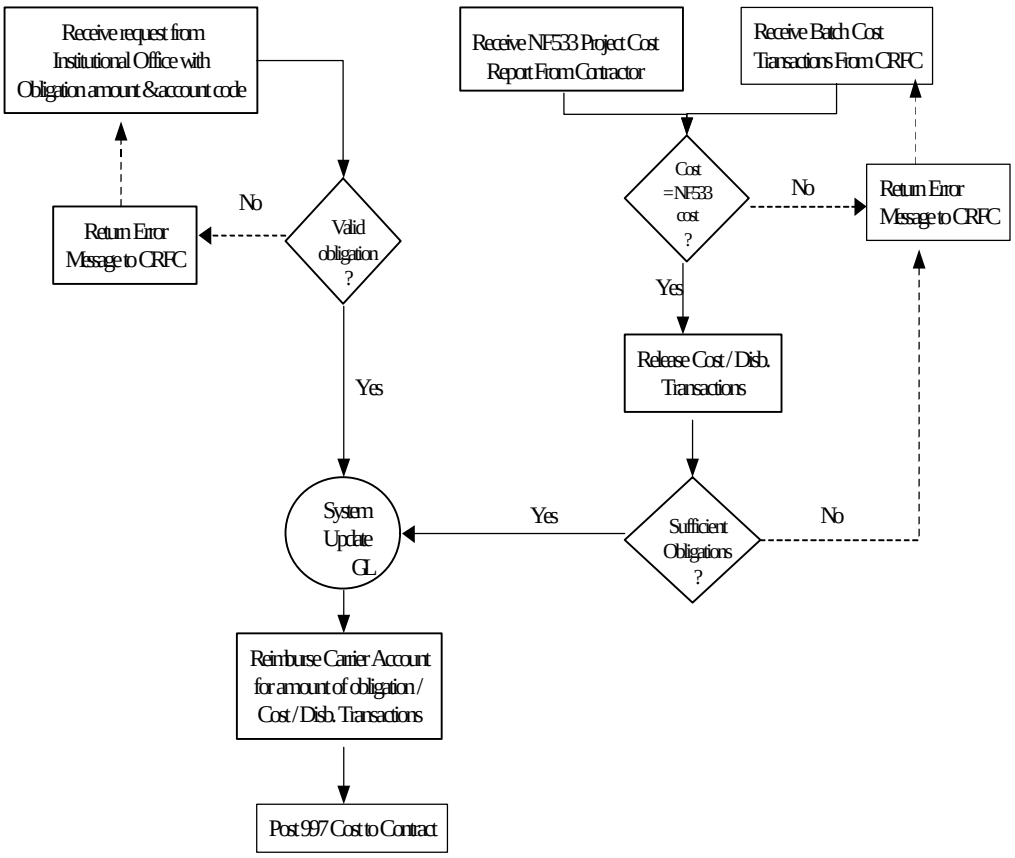
997 - Cost Allocation Process Distribution



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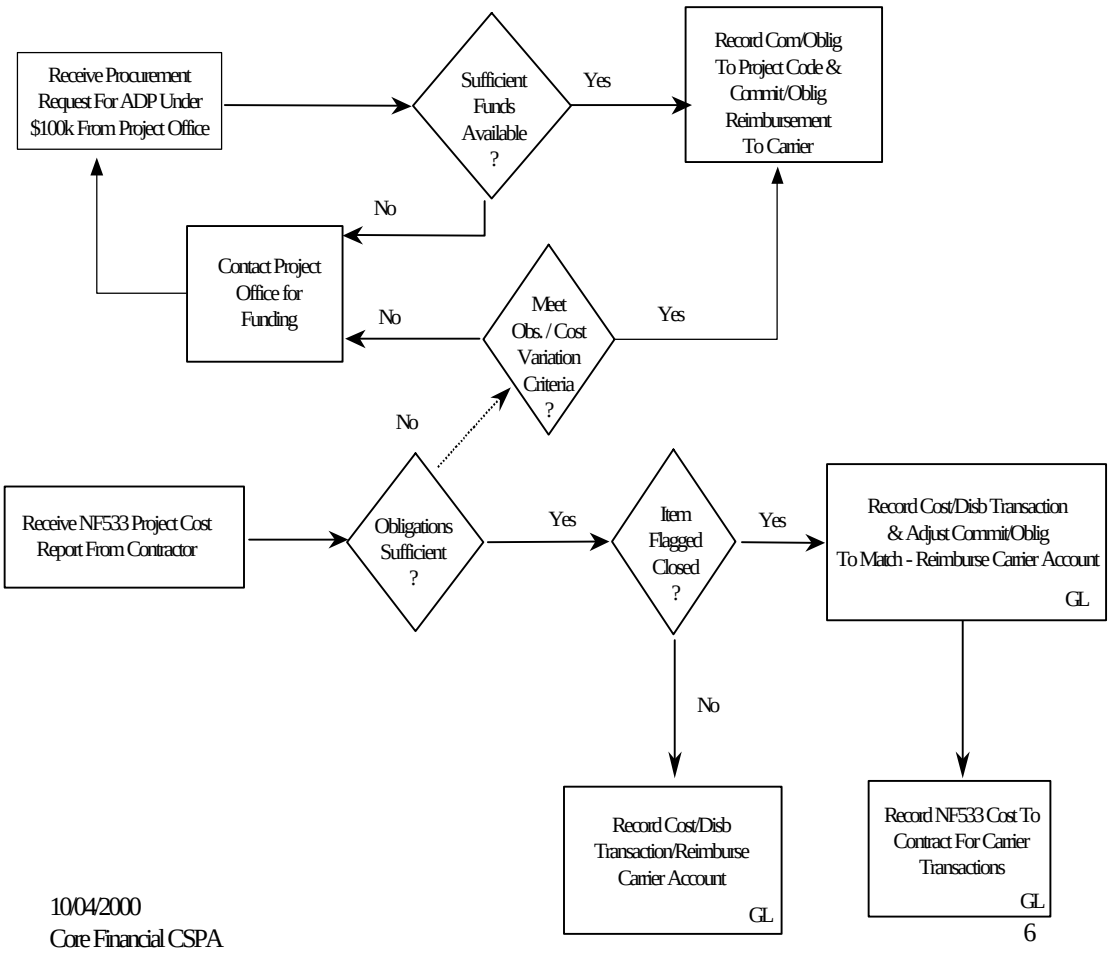
997 - Common-ADP Distribution



10/04/2000
Core Financial CSPA
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